



**DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2004-04  
January 16, 2004  
[www.auditor.mo.gov](http://www.auditor.mo.gov)**

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

January 2004

**The following problems were discovered as a result of an audit conducted by our office of the Department of Mental Health, Metropolitan St. Louis Psychiatric Center.**

Client monies are deposited by Metropolitan St. Louis Psychiatric Center (MPC) personnel into a local holding account and wire transferred to a fiduciary checking account in Jefferson City. All transactions and balances are maintained on the Non-Appropriated Funds System (NAFS). We noted the following concerns regarding the NAFS:

- Proper follow-up is not performed on adjustments made on the bank reconciliations.
- NAFS personnel do not perform monthly reconciliations of the Mental Health Trust Fund (MHTF) balances. As of June 30, 2003 and 2002, the difference between MPC's records and the department's records for the MHTF totaled approximately \$46,800 and \$44,600, respectively. The MPC balance has not been reconciled to the Department of Mental Health (DMH) balance since 1999.
- Some client account balances within the NAFS had negative balances.

The MPC Revolving Fund account, established at \$4,000 and includes a \$400 change fund, is used for incidental operating expenses, client activities, and the payment of costs to return nonresident clients to their state of residence. We noted:

- During the month of December 2002, the Revolving Fund custodian distributed approximately \$615 in checks made payable to "cash". To reduce the risk of misuse of funds, the practice of writing checks made payable to cash should be prohibited.
- The Revolving Fund is not being reimbursed to its established amount on June 30 as required by DMH policy. As of June 30, 2003, the MPC had approximately thirty outstanding reimbursements greater than one year old, some dating back to 1996.

The audit report also notes some other concerns related to gift shop procedures, timekeeping procedures, and state-owned vehicles.

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YELLOW SHEET

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER

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## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Honorable Bob Holden, Governor  
and  
Mental Health Commission  
and  
Dorn Schuffman, Director  
Department of Mental Health  
and  
Diane McFarland, Director  
Division of Comprehensive Psychiatric Services  
and  
Marylois Lacey, Chief Executive Officer  
Metropolitan St. Louis Psychiatric Center  
St. Louis, MO 63112

We have audited the Department of Mental Health, Metropolitan St. Louis Psychiatric Center. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2003 and 2002. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable constitutional provisions, statutes, regulations, and administrative rules.
2. Review the efficiency and effectiveness of certain management practices.
3. Review certain expenditures made by the Metropolitan St. Louis Psychiatric Center.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the facility's expenditures, rules, regulations, and other pertinent procedures and documents, and interviewed various personnel of the Metropolitan St. Louis Psychiatric Center.

As part of our audit, we assessed the facility's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an

understanding of the design of relevant policies and procedures and whether they have been placed in operation.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the facility's management and the Statewide Advantage for Missouri (SAM II) system and was not subjected to the procedures applied in the audit of the Department of Mental Health, Metropolitan St. Louis Psychiatric Center.

The accompanying Management Advisory Report presents our findings arising from our audit of the Metropolitan St. Louis Psychiatric Center.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

September 18, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Debra S. Lewis, CPA
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MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
MANAGEMENT ADVISORY REPORT-  
STATE AUDITOR'S FINDINGS

<b>1. Non-Appropriated Funds System Procedures</b>
--

Client monies are deposited into a local holding account and wire transferred to a fiduciary checking account in Jefferson City. All transactions and balances are maintained on the Non-Appropriated Funds System (NAFS). Metropolitan St. Louis Psychiatric Center (MPC) personnel are responsible for depositing receipts, disbursing funds, and reconciling the NAFS. In addition, MPC personnel record all facility monies received to revenue accounts in the NAFS. We noted the following concerns regarding the NAFS:

- A. A proper follow-up is not performed on adjustments made on the bank reconciliations. The June 2003 reconciliation contained approximately twenty reconciling adjustments, excluding outstanding checks and deposits in transit. Nineteen of these adjustments were greater than one year old. Adjustments are made to force the bank and NAFS balances to agree. These adjustments are not thoroughly reviewed or investigated. According to personnel, these adjustments are usually due to posting or recording errors.

Listings of individual adjustments are maintained; however, some adjustment amounts are simply carried forward to the next reconciliation rather than being corrected. NAFS personnel should research individual adjustments and make the appropriate corrections in NAFS rather than simply carrying forward the adjustments on the bank statement reconciliations. Although some of these adjustments involve relatively small dollar amounts, ignoring these adjustments could allow the misuse or theft of fiduciary monies to go undetected.

- B. NAFS personnel do not perform monthly reconciliations of the Mental Health Trust Fund (MHTF) balances. As of June 30, 2003 and 2002, the difference between MPC's records and the department's records for the MHTF totaled approximately \$46,800 and \$44,600, respectively. NAFS personnel maintain the MHTF balances for their individual institution (MPC), while the DMH maintains records for the MHTF on a department-wide basis. The MPC balance has not been reconciled to the DMH balance since 1999. As a result, management cannot be assured these monies are accounted for properly, and errors cannot be detected and corrected in a timely manner.

Monthly reconciliations of the MHTF balances are necessary to ensure the MHTF monies are accounted for properly. If reconciliations had been completed, the errors would have likely been detected and corrected in a timely manner.

- C. Some client account balances within the NAFS had negative balances. Overspending occurred because client balances were not adequately reviewed to ensure sufficient funds existed before disbursements were made. As a result, disbursements made on behalf of these clients were made using, or borrowing, other clients' monies. It is imperative that clients' balances and expenditures are closely monitored to ensure only a client's own funds are used for their expenditures.
- D. NAFS personnel do not perform monthly reconciliations of the NAFS revenue account balances to the Statewide Advantage for Missouri system (SAM II), the centralized accounting system for the state of Missouri. As a result, the MPC management cannot be assured these monies are accounted for properly and errors detected and corrected in a timely manner. Monthly reconciliations of the NAFS revenue account balances are necessary to ensure monies are accounted for properly.
- E. The MPC uses one rediform receipt book for all monies received, rather than an official prenumbered receipt book for each fund. As a result, the numerical sequence of receipt slips cannot be accounted for properly, receipt slips issued cannot be reconciled to bank deposits, and the assurance that all receipt books are accounted for properly is reduced. To adequately account for all receipts, separate official prenumbered receipt books should be used for each fund and receipt slips issued should be reconciled to bank deposits.

**WE RECOMMEND** the MPC management:

- A. Ensure the NAFS personnel thoroughly investigate all adjustments on the bank reconciliations and make the appropriate corrections.
- B. Require the NAFS personnel to perform a monthly reconciliation of the MHTF balances, investigate any differences, and make appropriate corrections when necessary.
- C. Ensure expenditures are not made in excess of clients' balances.
- D. Require the NAFS personnel to perform a monthly reconciliation of the NAFS revenue accounts to the SAM II records.
- E. Issue separate official prenumbered receipt slips for each fund and reconcile receipts to bank deposits.

**AUDITEE'S RESPONSE**

A,B,  
&D. *We concur. This was implemented in June 2003.*

- C. *We concur. This has been implemented.*
- E. *We concur. This will be implemented in December 2003.*

<b>2. Revolving Fund Procedures</b>
-------------------------------------

The MPC Revolving Fund account is used for incidental operating expenses, client activities, and the payment of costs to return nonresident clients to their state of residence. This account was established at \$4,000 which includes a \$400 change fund maintained in the cashier's office. The Revolving Fund account is reimbursed by submitting the required supporting documentation to the Office of Administration (OA), Division of Accounting. The Department of Mental Health (DMH) issued a policy in 1998 outlining procedures for the use and maintenance of the Revolving Fund. We noted the following concerns regarding the Revolving Fund:

- A. During the month of December 2002, the Revolving Fund custodian distributed approximately \$615 in checks made payable to "cash". The custodian indicated this was done to prevent the requestor of the check from having to go to the bank to cash the check; instead the checks were put in the bank bag and cashed at the same time the daily deposits were made. To reduce the risk of misuse of funds, the practice of writing checks made payable to cash should be prohibited.
- B. The Revolving Fund is not being reimbursed to its established amount on June 30 as required by the DMH policy. As of June 30, 2003, the MPC had approximately thirty outstanding reimbursements greater than one year old, some dating back to 1996. The MPC personnel indicated this could be due to the supporting documentation for the expenditure not being submitted timely or the OA not approving an expenditure for reimbursement. These outstanding reimbursements have not been thoroughly reviewed or investigated. The MPC personnel should research these outstanding amounts and ensure supporting documentation is submitted timely and all expenditures are in compliance with the DMH policy.
- C. The MPC does not have a facility policy addressing how Revolving Fund monies are to be managed, such as how timely supporting documentation of the expenditures must be submitted for reimbursement. Written policies and procedures are necessary to outline the employees' responsibilities for managing the Revolving Fund process. Without following a specific process, the MPC cannot be assured all steps are taken to ensure the accuracy and timeliness of the information reported to the OA.
- D. Revolving Fund receipts are not deposited intact. Some checks issued from the revolving fund are cashed from the change fund. These checks are made payable to the General Revenue Fund. These checks are later cashed out of General Revenue monies on hand. Facility personnel indicated they do it this way to

avoid writing a second check from the revolving fund to replenish the change fund. To safeguard receipts and reduce the risk of loss, theft or misuse of funds, receipts should be deposited intact daily.

**WE RECOMMEND** the MPC management:

- A. Discontinue the practice of making checks payable to "cash".
- B. Research the outstanding reimbursements and ensure supporting documentation for all expenditures is submitted timely and in compliance with the DMH policy.
- C. Establish written policies and procedures to ensure the accuracy and timeliness of the information reported to the OA.
- D. Deposit all Revolving Fund monies intact daily.

**AUDITEE'S RESPONSE**

*A&D. We concur. This was implemented in June 2003.*

*B. We concur. This is in progress and will be implemented within the next six months.*

*C. We concur. We are in the process of standardizing all policies across the three Divisions of CPS facilities in St. Louis and will be implemented within the next six months.*

<b>3. Gift Shop Procedures</b>
--------------------------------

The Auxiliary of the MPC operates a gift shop that sells food, cigarettes, and other miscellaneous items to employees and clients. The Auxiliary maintains a bank account for the gift shop that consists of sales from operations. Our review of gift shop operations and related record-keeping procedures indicated the following areas where improvements are needed:

- A. Receipts are not deposited on a timely basis. Deposits are normally made twice per month, with an average deposit amount of approximately \$1,500.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made daily or when receipts exceed \$100. In addition, failure to deposit timely results in a loss of interest income.

- B. The Auxiliary Treasurer does not record all transactions on auxiliary accounting records or reconcile the accounting records to bank records. Disbursements and deposits were seldom recorded on the check register and account balances were not maintained and reconciled to bank balances. The Gift Shop Manager maintains a log of receipts and disbursements; however, this log does not include

all account activity nor document check numbers. In addition, the Auxiliary Treasurer's monthly report to the board shows the bank balance as the amount of cash available, due to the lack of adequate records.

All transactions should be recorded on the check register and account balances should be maintained and reconciled to bank balances to ensure accounting records are in agreement with the bank, and errors or discrepancies are detected and corrected in a timely manner. In addition, the reconciled account balance should be used when reporting the available funds to the Board.

- C. There is no supervisory review or approval of gift shop expenditures. The Gift Shop Manager is responsible for buying merchandise, and preparing and signing the checks. Expenditures should be reviewed and approved by the Auxiliary Board to ensure all disbursements represent valid operating costs of the gift shop. The board should review all vendor invoices, ensure goods or services were actually received, and agree the invoices to the checks issued.
- D. Gift shop duties are not adequately segregated. The gift shop manager is primarily responsible for writing checks, ordering goods, and performing the physical inventory count.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of writing checks, ordering goods, and performing the physical inventory count. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews should be performed and documented.

- E. The Auxiliary has not entered into formal written agreements with the gift shop vendors. Written contracts are necessary to ensure all parties are aware of their duties, rights, and responsibilities and to provide protection to all parties.

**WE RECOMMEND** the Auxiliary Board:

- A. Ensure monies are deposited daily or when accumulated receipts exceed \$100.
- B. Ensure all transactions and account balances are recorded on the check register and reconciled to the bank balance on a monthly basis.
- C. Review and approve all expenditures to ensure all disbursements represent valid operating costs of the gift shop.
- D. Segregate duties to the extent possible or ensure periodic supervisory reviews are performed and documented.

- E. Enter into formal written contracts which specify the goods and services to be provided and the amount of compensation.

**AUDITEE'S RESPONSE**

A,C,

D&E. *The MPC Auxiliary concurs. This was implemented in November 2003.*

- B. *We concur. We will be developing new procedures, which will be implemented within the next six months..*

<b>4. Timekeeping Procedures</b>
----------------------------------

- A. Procedures for documenting employees' actual time worked are inadequate. A daily time sheet with each employee's name is maintained for each MPC department. Employees are required by facility policy to record their daily arrival and departure times on the time sheet which must be signed by the employee and approved by the employee's supervisor. We noted the following concerns relating to the time sheets:

- 1) There is a lack of supervisory review of time worked. Nine of the ten (90 percent) time sheets reviewed were not signed by the employee's supervisor as required by facility policy. In addition, two of the ten (20 percent) time sheets reviewed were not signed by the employee, as required.
- 2) Employee leave records are not always updated timely to reflect leave taken. One of the ten (10 percent) employee time sheets reviewed recorded annual leave for two days during December 2002. However, the employee was not charged annual leave for these days until it was brought to the auditee's attention in March 2003.

Accurate documentation of time worked and a supervisory review of this documentation is necessary to ensure time worked is adequately supported, leave records are updated timely, and employees are paid correctly.

- B. The facility's policy requiring verification of daily time sheets is outdated. The policy states "On a regular basis, at least monthly, supervisors shall be responsible for completing a Time and Attendance Verification Form, MPC Form #04-21 and attaching it to the appropriate daily time sheets." Timekeeping personnel indicated Form #04-21 is not being used. A current verification of daily time sheet policy is necessary to clearly outline the MPC's current procedures.

**WE RECOMMEND** the MPC management:

- A.1. Perform a documented review of time sheets.
- 2. Ensure all employee leave records are updated timely and are reconciled to the employee time sheets.
- B. Ensure the verification of daily time sheets policy is updated to outline MPC current procedures.

**AUDITEE'S RESPONSE**

- A.1. *We do not concur with the finding entirely, as the employee's supervisor signature on daily time sheets was a procedure under the PARS payroll system and the facility policy "Verification of Daily Time Sheets 2.13" was not updated to reflect current procedures under the new computer payroll system, SAM II. The auditors reviewed current daily time sheet procedures against an outdated facility policy. However, we are taking action on the recommendation by updating the facility policy on daily time sheets. This updated policy will include a thorough review of time sheets by central timekeepers to ensure accuracy and completeness.*
- A.2. *We concur. This was implemented in November 2003.*
- B. *We concur. This is in progress and will be implemented within the next six months.*

<b>5. State-Owned Vehicles</b>
--------------------------------

The MPC has nine state-owned vehicles that are primarily used to transport clients and for employee travel. We noted the following concerns regarding the state-owned vehicles:

- A. Vehicle request logs were not always complete. In addition, all employees are not required to submit a vehicle request log. MPC policy requires all employees to utilize the vehicle request log and document information such as date, odometer reading, time, driver's name and signature, purpose, and complete a vehicle and safety checklist. However, one employee is not required to submit vehicle request logs. Instead, the employee maintains a log which contains some of the same information as the vehicle request log, however, the log does not document all of the information required on the vehicle request log. In addition, the logs reviewed did not always include a completed vehicle and safety checklist as required.

Requiring all employees to submit and complete vehicle request logs is necessary to ensure state vehicles are properly used for business purposes.

- B. Four of nine (44 percent) vehicles were driven less than 15,000 miles during the two years ended June 30, 2003. One of these vehicles was driven less than 5,000 miles during this time period. Low mileage can often indicate that a facility has too many vehicles or is not using them efficiently. During the two years ended June 30, 2003, personnel received mileage reimbursements when using their personal vehicles for business travel instead of utilizing state-owned vehicles.

Based on this underutilization, it appears the MPC management should consider reducing the size of its vehicle fleet.

**WE RECOMMEND** the MPC management:

- A. Ensure vehicle request logs are submitted by all employees and are accurately completed.
- B. Evaluate the need for each vehicle and ensure each vehicle is effectively utilized.

**AUDITEE'S RESPONSE**

- A. *We concur. This was implemented in November 2003.*
- B. *We concur. We believe that we already do this and need the fleet that we currently have based on usage and road worthiness of vehicles.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Metropolitan St. Louis Psychiatric Center (MPC) is located in St. Louis City. First opened in 1938 for the city of St. Louis as a Works Progress Administration (WPA) project, the facility, originally known as a "Psychiatric Institute", was dedicated in memory of Dr. Malcolm Andrew Bliss in 1939 and became known as the Malcolm Bliss Mental Health Center (MBMHC). The MBMHC had 123 inpatient beds and provided emergency services 24 hours a day. The city of St. Louis continued to operate the facility to treat the indigent mentally ill until the State of Missouri assumed responsibility in 1964 and incorporated the facility into the Missouri Division of Mental Diseases. After further expansion, the facility was rededicated in 1967 to provide short-term intensive treatment for citizens of the eastern region of the state.

In 1988, MBMHC became the only public acute-care admitting facility in the area. From 1991 until mid 1996, while awaiting construction of a new state-of-the-art facility, MBMHC was temporarily housed at the St. Louis State Hospital Complex. In 1996, along with a new facility, the name of the facility was changed to Metropolitan St. Louis Psychiatric Center (MPC).

Today the MPC campus is a 112-bed acute care inpatient psychiatric hospital operated by the Department of Mental Health of the State of Missouri. The facility surrounds beautifully landscaped courtyards and provides the least restrictive setting appropriate to the needs of the individual and, at the same time, one that is therapeutic in its non-institutional image.

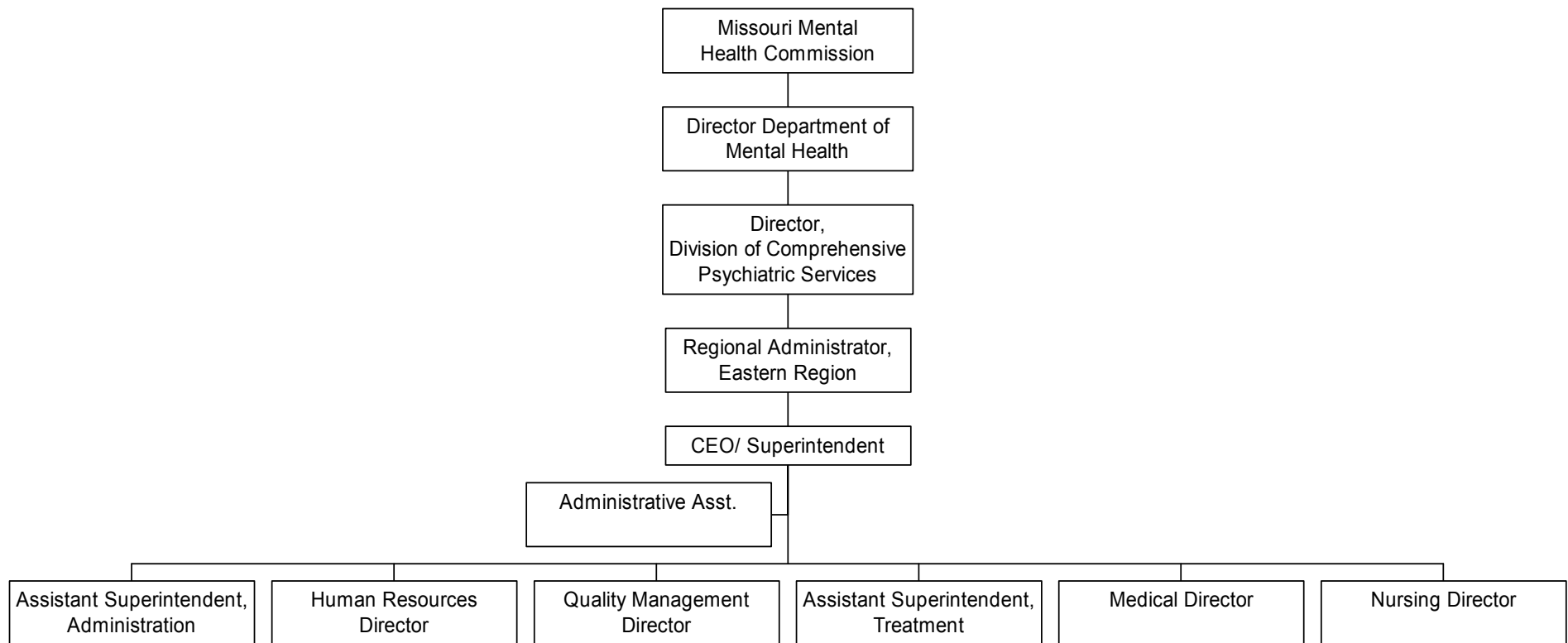
The MPC is accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO). In addition, the SLPRC is certified to provide Medicare/Medicaid services by the Center for Medicare/Medicaid Services (CMS).

The mission of the MPC is to provide Acute Inpatient Care and Emergency Psychiatric Services to mentally ill persons residing in the Eastern Region of Missouri.

To enhance the efficiency and create synergies between the MPC and St. Louis Psychiatric Rehabilitation Center (SLPRC), in June 2002, the Department of Mental Health decided to consolidate several top-level positions: Chief Executive officer (CEO), Chief Operating Officer (COO), Human Resource Director, and Information Technology Director. Previously distinct titles within both the MPC and the SLPRC, these positions are now shared between the two facilities. This audit reports only the management practices and operations of the MPC. A separate audit report has been issued for the SLPRC.

An organization chart and statistical data follow:

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER\*  
ORGANIZATION CHART  
JUNE 30, 2003



\* Only personnel at the management level are included on this organization chart. There are numerous staff within each department.

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
STATISTICAL DATA-CLIENT OCCUPANCY

	<u>Year Ended June 30,</u>	
	<u>2003</u>	<u>2002</u>
Total Clients, July 1	98	96
Clients Admitted During Fiscal Year	2,039	1,836
Clients Discharged During Fiscal Year	<u>(2,033)</u>	<u>(1,834)</u>
Total Clients, June 30	<u>104</u>	<u>98</u>

Appendix A

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

		Year Ended June 30,					
		2003			2002		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND - STATE							
Personal Service (CPS and ADA)	\$	10,281,536	10,172,923	108,613	10,662,316	10,191,922	470,394
Personal Service and/or Expense and Equipment (CPS and ADA)		541,133	540,611	522	1,184,701	1,184,701	0
Expense and Equipment		3,307,657	3,200,168	107,489	3,174,177	3,078,952	95,225
Total General Revenue Fund		14,130,326	13,913,702	216,624	15,021,194	14,455,575	565,619
DEPARTMENT OF MENTAL HEALTH FUND							
Personal Service		151,914	151,914	0	143,918	142,547	1,371
Personal Service and/or Expense and Equipment		7,995	7,995	0	15,991	15,500	491
Total Department of Mental Health Fund		159,909	159,909	0	159,909	158,047	1,862
Total All Funds	\$	14,290,235	14,073,611	216,624	15,181,103	14,613,622	567,481

Note: The appropriations presented above are used to account for and control the facility's expenditures from amounts appropriated to the facility by the General Assembly. The facility administers transactions from the appropriations presented above. However, the State Treasurer, as fund custodian, and the Office of Administration provide administrative control over the fund resources within the authority prescribed by the General Assembly. This schedule does not represent all expenditures of the facility. Some expenditures relating to state facilities are charged to department-wide appropriations and are not identified by facility. Expenditures charged to department-wide appropriations that are identified to Metropolitan St. Louis Psychiatric Center are noted in Appendix B.

The lapsed balances include the following withholdings made at the Governor's request:

		Year Ended June 30,	
		2003	2002
Personal Service	\$	108,594	469,686
Expense and Equipment		107,489	95,225
Total	\$	216,083	564,911

Appendix B

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,			
	2003		2002	
	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For MPC	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For MPC
Salaries and Wages	\$ 10,753,181	398,065	11,479,944	14,621
Travel Expenditures	12,784	32	13,123	2,711
Supplies	937,995	285,981	875,091	296,675
Fuel and Utilities	0	343,960	0	371,236
Professional Development	14,796	0	18,129	1,125
Communication Services and Supplies	83,770	0	84,546	2,445
Professional Services	2,013,938	123,561	1,851,222	40,456
Housekeeping and Janitorial Services	18,669	8	20,473	0
Maintenance and Repair Services	168,276	0	161,429	0
Equipment	37,224	0	62,824	1,683
Property and Improvements	145	26,150	1,136	66,184
Equipment Rental & Leases	3,359	0	14,398	0
Miscellaneous Expenses	29,474	4,700	31,307	10,839
Refunds	0	1,211	0	4,109
Total Expenditures	\$ 14,073,611	1,183,668	14,613,622	812,084

Appendix C

DEPARTMENT OF MENTAL HEALTH  
METROPOLITAN ST. LOUIS PSYCHIATRIC CENTER  
COMPARATIVE STATEMENT OF CLIENT RECEIPTS, DISBURSEMENTS,  
AND CASH BALANCES (FROM NON-APPROPRIATED FUNDS) (See Note)

		Year Ended June 30,	
		2003	2002
CASH BALANCE, JULY 1	\$	2,114	3,527
RECEIPTS		64,685	55,493
DISBURSEMENTS		<u>63,871</u>	<u>56,906</u>
CASH BALANCE, JUNE 30	\$	<u><u>2,928</u></u>	<u><u>2,114</u></u>

Note: The receipts and disbursements presented in this schedule represent client monies.

Appendix D

DEPARTMENT OF MENTAL HEALTH  
METROPOLIAN ST. LOUIS PSYCHIATRIC CENTER  
COMPARATIVE STATEMENT OF MENTAL HEALTH TRUST FUND RECEIPTS,  
DISBURSEMENTS, AND CASH BALANCES (FROM NON-APPROPRIATED FUNDS) (See Note)

	<u>Year Ended June 30,</u>	
	<u>2003</u>	<u>2002</u>
CASH BALANCE, JULY 1	\$ 45,101	39,498
RECEIPTS	27,976	33,441
DISBURSEMENTS	9,338	27,838
CASH BALANCE, JUNE 30	\$ <u>63,739</u>	<u>45,101</u>

Note: The receipts and disbursements presented in this schedule primarily represent donations from the Auxilliary.

Appendix E

DEPARTMENT OF MENTAL HEALTH  
METROPOLIAN ST. LOUIS PSYCHIATRIC CENTER  
COMPARATIVE STATEMENT OF CHANGES IN NET ASSETS (FROM  
NON-APPROPRIATED FUNDS) (See Note)

	<u>Year Ended June 30,</u>	
	<u>2003</u>	<u>2002</u>
INVESTMENT BALANCE, JULY 1 \$	12,608	18,473
ADDITIONS		
Stock Split	900	200
Investment Income (Loss)	(1,244)	(6,065)
INVESTMENT BALANCE, JUNE 30 \$	<u>12,264</u>	<u>12,608</u>

Note: The net assets presented in this schedule primarily represent stock donations.

\* \* \* \*